

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION III
1650 Arch Street
Philadelphia, Pennsylvania 19103-2029

ORIGINAL



SDMS DocID 2241179

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Ms. Julia Malbon,
individually and as President of
Oceana Salvage, Inc.
c/o James M. Boyd, Esquire
1 Commercial Place
Suite 1405
Norfolk, VA 23510

AUG 29 2011

**Re: Required Submission of Information
Ocean Salvage Site
Virginia Beach, Virginia**

Dear Ms. Malbon:

The U.S. Environmental Protection Agency ("EPA") has reviewed your 2007 response to its 2006 Information Request and is now seeking additional information relating to the ability of Oceana Salvage, Inc. ("Oceana") and Julia Malbon ("Mrs. Malbon") to pay for or perform the cleanup at the Ocean Salvage Site ("Site" or the "Facility") located 1040 S. Oceana Boulevard in Virginia Beach, Virginia. A road which runs through the Oceana Naval Air Station ("NAS"), U.S. Department of the Navy property provides the only access for all visitors to the Oceana Salvage Site from Oceana Boulevard on the west. Crushed batteries were used as paving material for this access road and posed a threat of release. At the request of your attorney, James Boyd, this letter will also seek information relating to the ability of Oceana Salvage, Inc. and Julia Malbon to pay for or perform the cleanup the NAS property. Additionally, your attorney, James Boyd has provided written authority for EPA to share your response to this information letter with the NAS.


Pursuant to the authority of Section 104(e) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended ("CERCLA"), 42 U.S.C. Section 9604(e), EPA has the authority to require Oceana and Mrs. Malbon to furnish all information and documents in its possession, custody or control, or in the possession, custody or control of any of its employees or agents, which concern, refer, or relate to Oceana's and Mrs. Malbon's ability to pay for or perform additional cleanup at the above-referenced Facility.

Section 104 of CERCLA authorizes EPA to pursue penalties for failure to comply with that section or for failure to respond adequately to required submissions of information. In addition, providing false, fictitious, or fraudulent statements or representations may subject you to criminal penalties under 18 U.S.C. Section 1001. The information you provide may be used by EPA in administrative, civil, or criminal proceedings.

All documents and information should be sent to:

This required submission of information is not subject to the approval requirements of the Paperwork Reduction Act of 1980, 44 U.S.C. Section 3501, et seq.

Sincerely,


Joanne Marinelli, Chief
Cost Recovery Branch

cc w/o enclosures: Racine L. Davis (3HS62)
Thomas A. Cinti, Esquire (3RC42)
Leo Mullin (3HS62)
Benjamin Joseph (3HS62)
Laura Casillas (3HS32)

Enclosure E

INFORMATION REQUESTED

Information to be submitted on behalf of Oceana Salvage, Inc.

1. It is requested that you provide a copy of the U.S. Corporate Income Tax Return for an S Corporation, Form 1120S for **2003 thru 2010**. You are to provide a facsimile of the tax return submitted to the Internal Revenue Service that contains any and all attachments that would be required by the Internal Revenue Service at the time of filing. Furthermore, if any of the returns provided have been audited, corrected, amended or changed, or if you have been notified of any audit, please describe the circumstances pertaining to that event.
2. A completed copy of the document titled "Financial Statement of Corporate Debtor" (Enclosure F). In completing this document please indicate clearly for all assets and debts identified on the questionnaire the type of ownership of each asset described, i.e., owned individually, owned jointly with affiliate/subsidiary/parent or owned with other parties.
3. Provide a copy of any and all financial statements that apply to **2003 thru June 2011**. This is to include all internal and external audits, balance sheets, income statements and other statements that purport to describe the worth and/or income and expenses of Oceana. In addition, if at any point in **2003 thru June 2011** you were required to submit financial statements, please provide a copy of what was submitted as well as an explanation which describes the reason for submission, e.g., for loan or for demonstration of the financial capability to deliver on a contract.
4. You are asked to provide copies of all rental agreements, easements, exclusive rights to use, options to buy, or other documents that describe interests in real estate and/or personal property possessed by Oceana or possessed by other entities for Oceana's benefit currently in existence or which were in effect since your last submission to EPA. If there are any oral agreements pertaining to these agreements or other unwritten agreements exist, please provide the specified as to the length of the agreement, the specific requirements of the agreement and the compensation payable regarding the agreement.
5. Identify and describe all Related Party Transactions, as set forth below, that apply to Oceana for the last ten years. Your response should identify the stated dollar value of the Related Party Transaction and the basis for this dollar value. Related Party Transactions include all transactions between and/or with Oceana and any and all of the following:

Affiliated corporations, affiliated partnerships or other business entity that although it is not owned by Oceana may have one or more of the same owner(s)/investor(s) as does Oceana.

The parent corporate entity, all subsidiary entities of the parent corporation and all subsidiaries of Oceana.

The stockholders of Oceana.

Information to be submitted on behalf of Julia Malbon

1. Did you acquire the Site by inheritance or bequest? Describe all facts on which you base the answer to the preceding question and provide all documents evidencing such acquisition, including a copy of all deeds or wills regarding this Site.
2. At the time you acquired any interest at the Site; did you know or have reason to know that any hazardous substance was disposed of on, or at the Site? Describe all investigations of the Site you undertook prior to acquiring the Site and all of the facts on which you base the answer to the preceding question.
3. Please complete the attached document titled "Financial Statement for Individuals" (Enclosure G). For each asset and debt identified in completing this document, please state whether such asset or debt is owned individually, owned jointly with a spouse, or owned with other parties. If an asset or debt is not owned individually, identify all other owners.
4. Please provide a copy of your U.S. Federal Income Tax Returns, Form 1040, for each of the last five years. You are to provide a complete copy of the tax return submitted to the Internal Revenue Service including any and all attachments that were required by the Internal Revenue Service at the time of filing (Schedules A & B, C, F, SE, W etc.). If any of the income, loss, or gain reported on any return was derived from partnership, trust, or subchapter S sources, please provide a copy of the 1065, 1041 or 1120S return as well as any and all attachments to such documents required by the Internal Revenue Service at the time of filing. Please identify whether any of the submitted tax returns have been audited, corrected, amended or changed and explain the basis for all adjustments made. In addition, please state whether you anticipate or are in the process of an audit relating to any of the submitted returns.
5. Please state whether you have submitted, within the last five years, financial information to any person, entity or government. For such submission, identify the person, entity or government to whom such submission was made and the reason you submitted such financial information. For each submission made to obtain financing or to provide financial assurance necessary to demonstrate the capability to perform a service or activity, provide a copy of the submission.
6. Please provide copies of all rental agreements, easements, exclusive rights to use, options to buy, or other documents that describe interests in real estate and/or personal property possessed by you or possessed by other entities for your benefit, currently in existence or which were in effect for the past five years. If there are any oral agreements pertaining to

these agreements or other unwritten agreements exist, please provide the specifics as to the length of the agreement, the specific requirements of the agreement and the compensation payable regarding the agreement.

7. Your 2005 Federal Income Tax Return identifies an entity named Tidewater Auto Glass, Inc. Provide a copy of the U.S. Corporate Income Tax Return for an S Corporation, Form 1120S for **2006 thru 2010** for Tidewater Auto Glass, Inc.. You are to provide a facsimile of the tax return submitted to the Internal Revenue Service that contains any and all attachments that would be required by the Internal Revenue Service at the time of filing. Furthermore, if any of the returns provided have been audited, corrected, amended or changed, or if you have been notified of any audit, please describe the circumstances pertaining to that event. Tidewater Auto Glass, Inc. is to provide a completed copy of the document titled "Financial Statement of Corporate Debtor." In completing this document please indicate clearly for all assets and debts identified on the questionnaire the type of ownership of each asset described, i.e., owned individually, owned jointly with affiliate/subsidiary/parent or owned with other parties. If an asset or debt is not owned individually, identify all other owners.

Additional Financial Requests for Information

1. Identify all business dealings involving Oceana and/or Mrs. Malbon with Mr. Nick Anoia, Anoia Recycling, LLC, and any other business entity in which Nick Anoia is an Officers, Director, investor, shareholder, or employee (Collectively "Anoia"). For each business dealing provide the following:
 - a. a description of the assets conveyed to Anoia. The description will include the type of asset, fair market value of the asset at the time of transfer, the basis for the fair market estimate and the date the asset was conveyed.
 - b. a description of services performed by Anoia on property currently or formerly owned by Oceana or Mrs. Malbon. The description will include the type of service, the fair market value of the service, the basis for the fair market estimate and the date the service was performed.
2. Provide a copy of all leases, sales agreements and other contractual agreements with either Oceana or Mrs. Malbon and Anoia.
3. If there are any verbal or unwritten agreements or contracts with either Oceana or Mrs. Malbon and Anoia, please describe the agreement or contract, identify the consideration paid as part of the agreement or contract, the fair market value of the consideration, the basis for the fair market estimate and the date the consideration was paid.

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Ms. Julia Malbon, individually and as Pres. of
Oceana Salvage, Inc.
c/o James M. Boyd, Esquire
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Norfolk, VA 23510

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1. Article Addressed to:

Ms. Julia Malbon, individually and as Pres. of
Oceana Salvage, Inc.
c/o James M. Boyd, Esquire
1 Commercial Place, Suite 1405
Norfolk, VA 23510

2. Article Number

(Transfer from service label)

COMPLETE THIS SECTION ON DELIVERY**A. Signature**

X *Linda Peterson*

☒ Agent☐ Addressee**B. Received by (Printed Name)**

Linda Peterson

C. Date of Delivery

9/1/11

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